



Utah State Tax Commission
TC-71 - Schedule C
Sales Subject to Use Tax

Account Number:

Tax Period:

☐ Check box if AMENDED and enter correct
TAX PERIOD (above) being amended.

A Sales of goods and services that are shipped by out-of-state vendors from outside Utah direct to consumers in Utah for storage, use or other consumption in Utah.	B Amount of Net Taxable Sales	C Sales or Use Tax Rate Applied	D Total Sales or Use Tax
1. Net sales subject to state and local tax rate shown in column C.	\$		\$
2. TOTALS			\$

Enter this total amount on line
8, form TC-71M or TC-71V.

Instructions

This schedule is to be used only by vendors who have not established sales tax nexus within the State of Utah. Sales tax nexus means that the vendor has established a contact or presence within Utah that requires it to collect and remit Utah sales or use tax. See Tax Commission Publication 37, Business Activity and Nexus in Utah, for more information.

Sales and use taxes collected by a vendor shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.

Column B, C, & D, Line 1 Enter in column B only the net taxable sales of goods and services shipped to locations in Utah that imposed the state and local taxes at the rate preprinted in column C. Multiply the amount in column B by the preprinted tax rate in column C. Enter this total in column D.

Column D, Line 2 Enter the total from line 1 of column D and carry forward to line 8, form TC-71M or TC-71V.

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For a copy of the current city-county sales and use tax rate list or other information concerning the proper filing of this form, you may write the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, Utah 84134-0410 or telephone (801) 297-2200 or 1-800-662-4335.

The Tax Commission has a web site located at www.tax.ex.state.ut.us where you will find additional information, access to forms, publications, tax bulletins, and city-county sales and use tax rates.

Substitute Forms: Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-3819. Please allow three working days for a response.

ATTACH THE ORIGINAL OF THIS SCHEDULE TO YOUR RETURN. MAKE A COPY FOR YOUR RECORDS.